



THE ASSAM GAZETTE

অসাধাৰণ

EXTRAORDINARY

প্ৰাপ্ত কৰ্তৃত্ব দ্বাৰা প্ৰকাশিত

PUBLISHED BY THE AUTHORITY

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No. 75 Dispur, Tuesday, 11th February, 2025, 22nd Magha, 1946 (S. E.)

GOVERNMENT OF ASSAM

ORDERS BY THE GOVERNOR

FINANCE (TAXATION) DEPARTMENT

NOTIFICATION

The 11th February, 2025

No. FTX.4.2025/18.- In exercise of the powers conferred by the proviso to sub-section (1) of section 106 of the Assam Value Added Tax Act, 2003, the Governor of Assam is hereby satisfied that circumstances exist which render it necessary to amend the Assam Value Added Tax Rules, 2005 without previous publication and is hereby pleased to make the following rules further to amend the Assam Value Added Tax Rules, 2005, hereinafter referred to as the principal Rules, in the manner hereinafter appearing, namely:—

Short title and
commencement

- (1) These rules may be called the Assam Value Added Tax (Amendment) Rules, 2025.
- (2) They shall come into force on the date of their publication in the Official Gazette.

Amendment of
rule 42

2. In the principal Rules, for rule 42, the following shall be substituted, namely:-

“Restrictions
and conditions
in respect of
Import of
goods into the
State by Road,
Rail, River, Air
or Post or any
other place
under section
77(1)

42. No person shall take delivery or transport from any Railway Station, Steamer Station, Post Office, Air Port, carrier delivery point or any other place whether of similar nature or otherwise in Assam any consignment of taxable goods dispatched from outside Assam:

Provided that this restriction shall not apply to any consignment which does not exceed quantity of 250 liters of goods attracting tax under this Act.”

VIRENDRA MITTAL,

Commissioner & Secretary to the Government of Assam,
Finance Department.